CORPORATION OF THE
CITY OF BROCKVILLE

FINANCIAL INFORMATION RETURN
YEAR ENDED DECEMBER 31,1985

1985 FINANCIAL INFORMATION RETURN

MUNICIPALITY: THE CORPORATION of THE CITY OF BROCKVILLE

in the Region, County or District of: LEEDS

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under the Ontario Unconditional Grants Act, and to the information required by the Province under the Municipal Affairs Act, the following schedules are attached:

		Attached
1	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	X
2UT	Analysis of Upper Tier Requisitions and Direct Charges	–
2MA	Analysis of Taxation in Merged Areas	X
3	Analysis of Current Revenue for Specific Functions	X
4	Analysis of Revenue Fund Expenditures	X
5	Analysis of Capital Operations	X
6	Analysis of Capital Grants and Own Expenditures	X
7	Analysis of Net Long Term Liabilities By Function	X
8	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	X
10	Continuity of Reserves and Reserve Funds	X
11	Analysis of Consolidated Year End Balances	X
12	Statistical Data	X
13	Grant Information	X
14	Grant Information	–

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

Brockville Public Utilities Water Department
Brockville Public Library

Trust funds administered by the municipality and its local boards, harbour commissions, humane societies, municipal non-profit housing corporations, provincial-municipal housing authorities, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by Thorne Riddell
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to C. M. Larocque

Treasurer, City of Brockville 613-342-8772
(Area code and telephone)

Date April 4, 1986

C M Larocque
Municipal Treasurer

ACCOUNTANT'S COMMENTS

Municipality

CITY OF BROCKVILLE

To the Ministry of
Municipal Affairs and Housing

Our examination of the financial statements for the City of Brockville for the year ended December 31, 1985 was made for the purpose of forming an opinion on the financial statements referred to in our auditors' report to the Members of Council, Inhabitants and Ratepayers dated April 4, 1986.

At your request, we have performed the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of the Corporation of the City of Brockville for the year ended December 31, 1985:

(a) we have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;

(b) we have added and cross-added all schedules; and

(c) we have cross-referenced the information on the schedules where applicable.

The above-noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statements and accordingly we do not express an opinion on the fair presentation of this information.

Thorne Riddell

THORNE RIDDELL
Chartered Accountants
Licence No. 1086

Brockville, Canada
April 4, 1986

AUDITOR'S REPORT

Municipality

CITY OF BROCKVILLE

To the Ministry of
Municipal Affairs and Housing

We have examined grant information schedule 13 of the Financial Information Return of the Corporation of the City of Brockville for the year ended December 31, 1985. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Municipal Affairs and Housing for the year 1985.

Thorne Riddell

THORNE RIDDELL
Chartered Accountants
Licence No. 1086

Brockville, Canada
April 4, 1986

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1985

Municipality: CITY OF BROCKVILLE

1
3

		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	17,371,669		7,110,148	10,261,521
Direct water billings on ratepayers — own municipality	2	1,933,670			1,933,670
— other municipalities	3				
Sewer surcharge on direct water billings — own municipality	4				
— other municipalities	5				
Subtotal	6	19,305,339		7,110,148	12,195,191
Payments in lieu of taxes					
Canada	7	61,598			61,598
Canada enterprises	8				
Ontario					
The Municipal Tax Assistance Act	9	10,416			10,416
The Municipal Act, section 160	10	49,600			49,600
Other	11	1,200			1,200
Ontario enterprises					
Ontario Housing Corporation	12	186,724		72,079	114,645
Ontario Hydro	13	28,884			28,884
Liquor Control Board of Ontario	14	5,832			5,832
Other	15				
Municipal enterprises	16				
Other municipalities and enterprises	17	70,061			70,061
Subtotal	18	414,315		72,079	342,236
Ontario unconditional grants					
Per household general	19	257,610			257,610
Per household police	20	429,350			429,350
Per household density	21				
Transitional and special assistance	22				
Resource equalization	23	844,155			844,155
General support	24	762,091			762,091
Northern special support	25				
Apportionment guarantee	26				
Revenue guarantee	27				
Subtotal	28	2,293,206			2,293,206
Revenues for specific functions					
Ontario specific grants	29	1,904,764			1,904,764
Canada specific grants	30	72,926			72,926
Other municipalities—grants and fees	31				
Fees, service charges and donations	32	1,265,263			1,265,263
Subtotal	33	3,242,953			3,242,953
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35	132,046			132,046
Fines	37	77,193			77,193
Penalties and interest on taxes	38	150,914			150,914
Investment income—from own funds	39	393,915			393,915
—other	40				
Lot levies and subdivider contributions	41				
Sale of publications, equipment, etc.	42				
Contributions from capital fund	43				
Contributions from reserves and reserve funds	44	210,590			210,590
Contributions from non consolidated entities	45				
Other income	46	77,508			77,508
	47				
	48				
Sale of land	49				
Subtotal	50	1,042,166			1,042,166
Total revenue	51	26,297,979		7,182,227	19,115,752

ANALYSIS OF TAXATION

for the year ended December 31, 1985

CITY OF BROCKVILLE

2LT
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		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL TAXES
	for exemptions use only	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1 $	2 $	3 $	4	5	6 $	7 $	8 $	9 $	10 $	11 $	12 $
I. Own purposes													
(a) Levied by mill rate													
General	0 1 0 1 0	20,983,920	14,121,700	6,807,360	216.76	252.61	4,506,056	3,567,563	1,719,739	(80,240)	103,611	30,117	9,846,846
police villages at reduced rates	0 1 0 2												
farms at reduced rates	0 1 0 3												
	0 1												
	0 1												
	0 1												
Special area rates and police villages													
	0 1												
	0 1												
	0 1												
	0 1												
	0 1												
	0 1												
Subtotal levied by mill rate						1	4,506,056	3,567,563	1,719,739	(80,240)	103,611	30,117	9,846,846
(b) Other charges on tax bills													
Share of telephone and telegraph taxation	0 1 2 1 0					2		211,224					211,224
Local improvements	0 1 2 2 0						106,375						106,375
Sewer and water service charges	0 1 2 3 0												
Sewer and water connection charges	0 1 2 4 0												
Fire service charges	0 1 2 5 0												
Minimum tax (differential only)	0 1 2 6 0												
Municipal drainage charges	0 1 2 7 0												
Garbage collection charges	0 1 2 8 0												
Business improvement area	0 1 2 9 0								98,654			(1,578)	97,076
	0 1 3 0 0												
Subtotal special charges on tax bills						3	106,375	211,224	98,654			(1,578)	414,675
Total own purposes taxation	0 1 3 2 0					4	4,612,431	3,778,787	1,818,393	(80,240)	103,611	28,539	10,261,521
II. Upper tier purposes													
(a) Levied by mill rate													
General	0 2 0 1 0												
Special purposes													
	0 2												
	0 2												
	0 2												
	0 2												
	0 2												
Subtotal levied by mill rate						5							
(b) Other charges on tax bills													
Share of telephone and telegraph taxation	0 2 2 1 0					6							
Local improvements	0 2 2 2 0												
Sewer and water service charges	0 2 2 3 0												
Sewer and water connection charges	0 2 2 4 0												
Fire service charges	0 2 2 5 0												
	0 2 3 0 0												
Subtotal special charges on tax bills						7							
Total upper tier taxation	0 2 3 2 0					8							
III. School board purposes													
Elementary public													
	0 3 0 1	12,777,466	13,895,087	6,727,410	80.26	94.42	1,026,794	1,311,972	635,198	(23,601)	37,729	11,462	3,399,554
Share of telephone and telegraph taxation	0 3 2 1 0					9		78,306					78,306
Subtotal elementary public						10	1,026,794	1,390,278	635,198	(23,601)	37,729	11,462	3,477,860
Elementary separate													
	0 4 0 1	1,206,454	226,613	75,950	80.26	94.42	257,344	21,397	7,549	1,281	1,000	(224)	288,347
Subtotal elementary separate						11	257,344	21,397	7,549	1,281	1,000	(224)	288,347
Secondary													
	0 5 0 1	20,983,920	14,121,700	6,807,360	71.24	83.81	1,494,864	1,183,537	570,521	(19,799)	34,382	10,068	3,273,573
Share of telephone and telegraph taxation	0 5 2 1 0					12		70,288					70,288
Subtotal secondary						13	1,494,864	1,253,825	570,521	(19,799)	34,382	10,068	3,343,861
Total all school board taxation	0 5 3 2 0					14	3,179,002	2,665,580	1,213,268	(42,119)	73,111	21,306	7,110,148

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1985

Municipality: CITY OF BROCKVILLE

		Ontario specific grants	Canada grants	other municipalities - grants, fees, and service charges	fees, service charges and donations
		1 $	2 $	3 $	4 $
General government	1	24,193	3,774		9,139
Protection to persons and property					
Fire	2		13,885		14,175
Police	3		2,088		7,794
Conservation authority	4				
Protective inspection and control	5				675
.	6				
Subtotal	7		15,973		22,644
Transportation services					
Roadways	8	436,485	5,112		109,873
Winter control	9	209,844			
Transit	10	58,603			128,872
Parking	11				120,185
Street lighting	12				
Air transportation	13	9,823			5,933
.	14				
Subtotal	15	714,755	5,112		364,863
Environmental services					
Sanitary sewer system	16				7,164
Storm sewer system	17				
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				80,380
Pollution control	21				52,561
.	22				
Subtotal	23				140,105
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				76,378
.	29				
Subtotal	30				76,378
Social and family services					
General assistance	31	989,089			
Assistance to aged persons	32				
Assistance to children	33	24,599			
Day nurseries	34				
.	35				
Subtotal	36	1,013,688			
Recreation and cultural services					
Parks and recreation	37	36,575			540,747
Libraries	38	75,939	2,066		28,540
Other cultural	39	31,153	4,320		61,897
Subtotal	40	143,667	6,386		631,184
Planning and development					
Planning and zoning	41	8,461	22,835		12,031
Commercial and industrial	42		18,846		8,919
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	8,461	41,681		20,950
Electricity	48				
Gas	49				
Telephone	50				
Total	51	1,904,764	72,926		1,265,263

CITY OF BROCKVILLE

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EXPENDITURES

for the year ended December 31, 1985

		1 salaries, wages and employee benefits $	2 net long term debt charges $	3 materials, services, rents and financial expenses $	4 transfers to own funds $	5 other transfers $	6 inter-functional transfers $	7 total expenditure $	
General government	1	728,704	38,134	500,255	603,745		1,859	1,871,697	1
Protection to persons and property									
Fire	2	1,264,971	6,845	82,864	292,256		73,729	1,718,665	2
Police	3	1,751,216	8,178	135,846	248,550			2,143,810	3
Conservation authority	4					69,203		69,203	4
Protective inspection and control	5	128,432		18,377	2,661		4,576	153,846	5
Flood control	6		71,552					71,552	6
Subtotal	7	3,144,619	86,575	237,107	543,267	69,203	78,305	4,137,076	7
Transportation services									
Roadways	8	895,940	601,350	933,464	393,076		(202,253)	2,621,577	8
Winter control	9	153,942		321,226	88,526		86,433	580,125	9
Transit	10	174,333		55,379	11,796		2,473	243,981	10
Parking	11	46,785		112,267	65,226		3,010	227,306	11
Street lighting	12	802		186,022	9,000		140	195,964	12
Air transportation	13	1,747	10,375	58,843	18,654		225	89,819	13
	14								14
Subtotal	15	1,273,462	611,723	1,617,199	586,256		(129,972)	3,958,668	15
Environmental services									
Sanitary sewer system	16	98,811	957,250	55,846	208,016		26,615	1,346,536	16
Storm sewer system	17		17,297					17,297	17
Waterworks system	18	724,601	567,211	347,616	187,484		(100,698)	1,926,214	18
Garbage collection	19			104,498	38,966		36,754	180,218	19
Garbage disposal	20	49,312		185,528	155,004		10	389,854	20
Pollution control	21	157,944	122,907	238,542	69,237		23,247	602,877	21
	22								22
Subtotal	23	1,021,668	1,664,665	1,132,030	668,305		(14,072)	4,453,996	23
Health services									
Public health services	24					87,828		87,828	24
Public health inspections and control	25								25
Hospitals	26		11,688					11,688	26
Ambulance services	27								27
Cemeteries	28	65,730		18,103	4,000		46	87,879	28
	29								29
Subtotal	30	65,730	11,688	18,103	4,000	87,828	46	187,395	30
Social and family services									
General assistance	31	147,725		26,902	1,757	1,122,201		1,298,585	31
Assistance to aged persons	32		62,574			90,723		153,297	32
Assistance to children	33					93,647		93,647	33
Day nurseries	34					31,125		31,125	34
	35								35
Subtotal	36	147,725	62,574	26,902	1,757	1,337,696		1,576,654	36
Recreation and cultural services									
Parks and recreation	37	681,870	202,782	307,441	219,729	6,022	63,081	1,480,925	37
Libraries	38	261,442	15,600	86,857	8,358		265	372,482	38
Other cultural	39	61,700		142,458	28,740	1,973	354	237,225	39
Subtotal	40	1,005,012	218,382	736,756	256,807	9,995	63,700	2,290,632	40
Planning and development									
Planning and zoning	41	144,711		54,180	562			199,453	41
Commercial and industrial	42	60,091	172,624	129,326	5,846	23,300	134	391,323	42
Residential development	43								43
Agriculture and reforestation	44								44
Tile drainage/shoreline assistance	45								45
	46								46
Subtotal	47	204,802	172,624	183,506	6,410	23,300	134	590,776	47
Electricity	48								48
Gas	49								49
Telephone	50								50
Total	51	7,592,722	2,862,365	4,451,838	2,651,947	1,308,223	NIL	19,067,094	51

		$
Total of column 2 includes:		
Payments to Ontario in respect of Downtown Revitalization Program loans	81	16,500
Accrued interest (enter an amount only if the change to the accrual basis was made in this reporting year)	82	-
Interest portion of transit debt charges included on line 10	83	-
Total of column 3 includes:		
Ministry of the Environment		
Provincial projects service charges —water	52	
—sewer	53	
Provincial projects frontage and connection charges—water	57	
—sewer	58	
Joint projects operating charges —water	54	
—sewer	55	
O.P.P. policing contracts	56	
Short term interest costs	60	27,467
Total of column 5 includes:		
Grants to charitable and non-profit organizations	62	41,163
Grants to universities and colleges	63	
Contributions to UNCONSOLIDATED joint local boards		
Health unit	64	82,028
District welfare board	65	
Home for the aged	66	99,733
Recreation board(s)	67	
Fire area board	68	
Suburban roads commission	69	
	70	
	71	
Line 1 of column 7 includes:		
Members of council	72	108,972
Line 51 of column 7 includes:		
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73	NIL

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1985

Municipality: CITY OF BROCKVILLE

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9

		1 $
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	(475,096)
Sources of financing		
Contributions from own funds		
Revenue fund	2	1,437,424
Reserves and reserve funds	3	1,353,679
Subtotal	4	2,791,103
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Municipal Improvement Corporation	7	
Commercial Area Improvement Program	9	17,499
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	687,000
Sinking fund debentures	14	
.	15	
.	16	
.	17	
Subtotal*	18	704,499
Grants and loan forgiveness		
Ontario	20	616,802
Canada	21	
Other municipalities	22	
Subtotal	23	616,802
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	
Investment income		
From own funds	26	86,037
Other	27	
Donations	28	85,000
Lot levies and subdivider contributions	29	
. PUC	30	30,349
. Industry	31	145,819
Subtotal	32	347,205
Total sources of financing	33	4,459,609
Applications		
Own expenditures		
Short term interest costs	34	91,996
Other	35	3,620,250
Subtotal	36	3,712,246
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	420,369
Total applications	42	4,132,615
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	(802,090)
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	(820,195)
To be recovered from:		
—taxation or user charges within term of council	45	18,105
—proceeds from long term liabilities	46	
—transfers from reserves and reserve funds	47	
—other (specify)	48	
Total unfinanced capital outlay (unexpended capital financing)	49	(802,090)
*amount in line 18 raised on behalf of other municipalities	19	NIL

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

for the year ended December 31, 1985

Municipality: CITY OF BROCKVILLE

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	Other municipalities	
		1 $	2 $	3 $	4 $
General government	1				133,906
Protection to persons and property					
Fire	2				364,620
Police	3				227,411
Conservation authority	4				
Protective inspection and control	5				149
	6				
Subtotal	7				592,180
Transportation services					
Roadways	8	458,625			1,801,732
Winter control	9				
Transit	10	1,503			4,427
Parking	11				34,651
Street lighting	12				8,084
Air transportation	13	70,878			109,598
	14				
Subtotal	15	531,006			1,958,492
Environmental services					
Sanitary sewer system	16				357,705
Storm sewer system	17				
Waterworks system	18				279,836
Garbage collection	19				
Garbage disposal	20	2,000			23,964
Pollution control	21				73,593
	22				
Subtotal	23	2,000			735,098
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
	29				
Subtotal	30				
Social and family services					
General assistance	31				1,757
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
	35				
Subtotal	36				1,757
Recreation and cultural services					
Parks and recreation	37	83,796			323,579
Libraries	38				8,338
Other cultural	39				12,816
Subtotal	40	83,796			344,733
Planning and development					
Planning and zoning	41				562
Commercial and industrial	42				165,262
Residential development	43				625
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47				166,449
Electricity	48				200,000
Gas	49				
Telephone	50				
Total	51	616,802			4,132,615

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

as at December 31, 1985

Municipality: CITY OF BROCKVILLE

7

			1 $
General government		1	102,000
Protection to persons and property			
Fire		2	15,000
Police		3	26,000
Conservation authority		4	243,584
Protective inspection and control		5	
.		6	
	Subtotal	7	284,584
Transportation services			
Roadways		8	2,189,123
Winter control		9	
Transit		10	
Parking		11	
Street lighting		12	
Air transportation		13	120,000
.		14	118,344
	Subtotal	15	2,427,467
Environmental services			
Sanitary sewer system		16	3,091,973
Storm sewer system		17	48,934
Waterworks system		18	2,679,714
Garbage collection		19	
Garbage disposal		20	
Pollution control		21	
.		22	243,139
	Subtotal	23	6,063,760
Health services			
Public health services		24	
Public health inspections and control		25	
Hospitals		26	20,000
Ambulance services		27	
Cemeteries		28	
.		29	
	Subtotal	30	20,000
Social and family services			
General assistance		31	
Assistance to aged persons		32	255,525
Assistance to children		33	
Day nurseries		34	
.		35	
	Subtotal	36	255,525
Recreation and cultural services			
Parks and recreation		37	746,396
Libraries		38	60,000
Other cultural		39	
	Subtotal	40	806,396
Planning and development			
Planning and zoning		41	
Commercial and industrial		42	217,998
Residential development		43	232,273
Agriculture and reforestation		44	
Tile drainage/shoreline assistance		45	
.		46	
	Subtotal	47	450,271
Electricity		48	669,000
Gas		49	
Telephone		50	
	Total	51	11,079,003

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 1985

CITY OF BROCKVILLE

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12

			1 $
1. Calculation of debt burden of the municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
: To Ontario and agencies		1	686,004
: To Canada and agencies		2	94,674
: To other		3	10,332,263
	Subtotal	4	11,112,941
Plus: All debt assumed by the municipality from others		5	
Less: All debt assumed by others			
: Ontario		6	33,938
: Schoolboards		7	
: Other municipalities		8	
	Subtotal	9	33,938
Less: Ministry of the Environment debt retirement funds			
—sewer		10	
—water		11	
Own sinking funds (actual balances)			
—general municipal		12	
—enterprises and other		13	
	Subtotal	14	
	Total	15	11,079,003
Sinking fund debentures		16	
Instalment (serial) debentures		17	10,247,919
Long term bank loans		18	
Lease purchase agreements		19	
Mortgages		20	
Ministry of the Environment		22	
. OMERS, RRDC, REP, CMHC, OHC, HMAH, TEIGA, HMAP, DECA		23	675,678
. Management contract		24	84,344
2. Total debt payable in foreign currencies (net of sinking fund holdings)			$
U.S. dollars—Canadian dollar equivalent included in line 15 above		25	
—par value of this amount in U.S. dollars		26	
Other —Canadian dollar equivalent included in line 15 above		27	
—par value of this amount in _____		28	
3. Interest earned on sinking funds and debt retirement funds during the year			$
Own funds		29	
Ministry of the Environment—sewer		30	
—water		31	
4. Actuarial balance of own sinking funds at year end		32	$
5. Long term commitments and contingencies at year end			$
Total liability for accumulated sick pay credits		33	930,846
Total liability under OMERS plans			
—initial unfunded (payable over____years) (number of employees____)		34	348,251
—actuarial deficiency (payable over____years)		35	
Total liability for own pension funds			
—initial unfunded (payable over____years) (number of employees____)		36	
—actuarial deficiency (payable over____years)		37	
Outstanding loans guaranteed (payable over____years)		38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board			
—hospital support		39	
—university support		40	
—leases and other agreements		41	
Other (specify) . Management contract		42	84,344
		43	
		44	
	Total	45	1,363,441

6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit) 1 $	total outstanding capital obligation 2 $	debt charges 3 $
Water projects —for this municipality only	46			
—share of integrated project(s)	47			
Sewer projects —for this municipality only	48			
—share of integrated project(s)	49			

7. 1985 Debt Charges

		principal 1 $	interest 2 $
Recovered from the consolidated revenue fund			
—general tax rates	50	1,135,701	1,038,903
—special area rates and special charges	51	13,000	1,300
—benefiting landowners	52	38,938	65,612
—user rates (consolidated entities)	53	128,368	348,643
Recovered from reserve funds	54	87,470	-
Recovered from unconsolidated entities			
—hydro	55	60,000	65,174
—gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	1,555,177	1,519,782

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 $	2 $	3 $	4 $	5 $	6 $
1986	60	1,610,436	1,349,261	24,737	-	77,000	79,738
1987	61	1,472,432	1,175,210	-	-	84,000	70,291
1988	62	1,355,039	992,315			94,000	59,968
1989	63	1,617,644	795,903			106,000	48,361
1990	64	1,360,046	576,048			50,000	32,135
1991-1995	65	2,208,071	810,322			238,000	87,289
1996 onwards	79	162,397	65,488				
Interest to be earned on sinking funds*	69						
Downtown revitalization program	70	129,000	12,000				
Total	71	10,385,266	5,877,313	24,737		669,000	380,782

*includes interest to be earned on Ministry of the Environment debt retirement funds

9. Future principal payments on expected new debt

		1 $
1986	72	106,029
1987	73	139,151
1988	74	205,323
1989	75	264,161
1990	76	306,058
Total	77	1,040,266

10. Other notes (attach supporting schedule as required)

...SCHOOL BOARD LEVIES

for the year ended December 31, 1985

CITY OF BROCKVILLE

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UPPER TIER

		1 Balance at beginning of year $	2 Amount requisitioned $	3 Supplementary taxes $	4 Total requisitioned $	5 Amount levied $	6 Telephone and telegraph taxation $	7 Share of Provincial grants $	8 Share of payments in lieu of taxes $	9 Other $	10 Total raised $	11 Balance at end of year $	
Included in general mill rate for upper tier purposes													
General requisition	1												
Special purpose requisitions													
Water rate	2												
Transit rate	3												
Sewer rate	4												
Library rate	5												
Road rate	6												
.	7												
.	8												
.	9												
.	10												
Sub total levied by mill rate – general	11												11
Special purpose requisitions													
Water	12												
Transit	13												
Sewer	14												
Library	15												
.	16												
.	17												
Sub total levied by mill rate—special areas	18												18
Special charges	19												19
Direct water billings	20												20
Sewer surcharge on direct water billings	21												21
Total region or county	22												22

SCHOOL BOARDS

		1 Balance at beginning of year $	2 Amount requisitioned $	3 Supplementary taxes $	4 Pupils' fees, share of trailer licences $	5 Total requisitioned $	6 Amount levied $	7 Telephone and telegraph taxation $	8 Share of payments in lieu of taxes $	9 Pupils' fees, share of trailer licences $	10 Total raised $	11 Balance at end of year $	
Elementary public	23												
.	24	(2,626)	3,308,470	720		3,309,190	3,199,553	78,386	33,199		3,311,138	(508)	
.	25												
.	26												
.	27												
Elementary separate	28												
.	29	3,585	292,872	2,052		294,929	288,147		4,786		293,133	1,789	
.	30												
.	31												
Secondary	32												
.	33	5,696	3,574,923	1,623		3,576,546	3,273,574	70,288	33,894		3,377,756	6,904	
.	34												
.	35												
Total school boards	36	6,623	7,176,265	4,400		7,180,665	6,961,474	148,674	72,079		7,182,227	8,185	36

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 1985

Municipality: **CITY OF BROCKVILLE**

10
15

			$
Balance at beginning of year		1	3,309,095
Revenues			
Contributions from revenue fund		2	1,214,523
Contributions from capital fund		3	420,369
Lot levies and subdivider contributions		60	59,225
Recreational land (the Planning Act)		61	
Investment income—from own funds		5	219,745
—other		6	
Other		9	131,559
Donation		10	435
		11	
		12	
	Total revenue	13	2,045,856
Expenditures			
Transferred to capital fund		14	1,353,679
Transferred to revenue fund		15	210,590
Charges for long term liabilities—principal and interest		16	87,470
Transfer of Ontario Home Renewal Plan to trust fund		62	
		63	65,393
		20	
		21	
	Total expenditure	22	1,717,132
Balance at end of year for:			
Reserves		23	999,667
Reserve Funds		24	2,638,152
	Total	25	3,637,819
analysed as follows:			
Working funds		26	195,963
Contingencies		27	803,704
Ministry of the Environment fund for renewals, etc.			
—sewer		28	
—water		29	
Replacement of equipment		30	538,985
Sick leave		31	146,336
Insurance		32	22,777
Workmen's compensation		33	
Capital expenditure—general administration		34	
—roads		35	170
—sanitary and storm sewers		36	278,628
—parks and recreation		64	
—library		65	
—other cultural		66	6,701
—water		38	103,947
—transit		39	39,815
—housing		40	
—industrial development		41	217,211
—other and unspecified		42	876,743
Lot levies and subdivider contributions		44	
Recreational land (the Planning Act)		46	15,260
Parking revenues		45	16,946
Debenture repayment		47	75,302
Exchange rate stabilization		48	
Waterworks current purposes		49	
Transit current purposes		50	
Library current purposes		51	21,024
Snow removal		52	148,841
Welfare assistance		53	108,300
Street lighting		54	18,454
Elections		55	2,712
		56	
		57	
	Total	58	3,637,819

ANALYSIS OF CONSOLIDATED YEAR END BALANCES
as at December 31, 1985

Municipality: CITY OF BROCKVILLE

		1 $	2 $
ASSETS			
Current assets			portion of cash not in chartered banks
Cash	1	3,625,080	
Accounts receivable			
Canada	2		
Ontario	3	961,539	
Region or county	4		
Other municipalities	5		
School boards	6		
Waterworks	7		portion of taxes receivable for business taxes
Other (including unorganized areas)	8	706,825	
Taxes receivable			
Current year's levies	9	471,053	
Previous year's levies	10	179,573	
Prior years' levies	11	116,351	
Penalties and interest	12	74,669	
Less allowance for uncollectables	13	(47,784)	(47,784)
Investments (market value $			
Canada	14		
Provincial	15		
Municipal	16		
Other	17		portion of line 20 for tax sale/tax registration
Other current assets	18	341,163	
Capital outlay to be recovered in future years	19	11,079,003	
Other long term assets	20		
Total	21	17,507,472	
LIABILITIES			portion of loans not from chartered banks
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
—Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26	171,187	
Ontario	27	20,074	
Region or county	28		
Other municipalities	29		
School boards	30		
Trade accounts payable	31	1,319,577	
Other	32		
Other current liabilities	33		
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	7,289,333	
—special area rates and special charges	35	120,000	
—benefitting landowners	36	296,219	
—user rates (consolidated entities)	37	2,679,714	
Recoverable from Reserve Funds	38	24,732	
Recoverable from unconsolidated entities	39	669,000	
Less: Own holdings	40	( )	
Reserves and reserve funds	41	3,637,819	
Accumulated net revenue (deficit)			
General revenue	42	-	
Special charges and special areas (specify)			
Commuted locals	43	21,889	
.	44		
.	45		
.	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48	442,011	
Libraries	49	5,637	
Cemeteries	50		
Recreation, community centres and arenas	51		
.	52		
.	53		
.	54		
.	55		
Region or county	56		
School boards	57	8,185	
Unexpended capital financing/(unfinanced capital outlay)	58	802,090	
Total	59	17,507,472	

STATISTICAL DATA

for the year ended December 31, 1985

CITY OF BROCKVILLE

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1. Number of continuous full time employees as at December 31

		1
Administration	1	2
Non-line Departmental Support Staff	2	14
Fire	3	30
Police	4	44
Transit	5	5
Public Works	6	102
Health Services	7	5
Homes for the Aged	8	-
Other Social Services	9	6
Parks and Recreation	10	17
Libraries	11	9
Planning	12	13
Total	13	253

2. Total expenditures during the year on:

		Continuous full time employees December 31	Other
		1 $	2 $
Wages and salaries	14	6,975,789	479,044
Employee benefits	15	787,789	16,296

3. Reductions of tax roll during the year (lower tier municipalities only)

		1 $
Cash collections: Current year's tax	16	16,639,746
Previous years' tax	17	510,487
Penalties and interest	18	150,914
Subtotal	19	17,301,127
Discounts allowed	20	
Tax adjustments under section 362 and 363 of the Municipal Act —amounts added to the roll	22	( )
—amounts written off	23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act —recoverable from upper tier and school boards	24	49,129
—recoverable from general municipal revenues	25	74,504
Transfers to tax sale and tax registration accounts	26	
The Municipal Elderly Residents' Assistance Act—reductions	27	
—refunds	28	
Other (specify)	80	
Total reductions	29	17,424,960
Amounts added to the tax roll for collection purposes only	30	
Business taxes written off under subsection 495 (1) of the Municipal Act	81	

4. Tax due dates for 1985 (lower tier municipalities only)

			1
Interim billings:	Number of installments	31	One
	Due date of first installment (MMDDYY)	32	04-01-85
	Due date of last installment (MMDDYY)	33	
Final billings:	Number of installments	34	One
	Due date of first installment (MMDDYY)	35	06-01-85
	Due date of last installment (MMDDYY)	36	
Supplementary taxes levied with 1986 due date		37	$ -

5. Projected capital expenditures and long term financing requirements as at December 31

		gross expenditure	long term financing requirements: approved by the O.M.B.	submitted but not yet approved by the O.M.B.	forecast not yet submitted to the O.M.B.
		1 $	2 $	3 $	4 $
Estimated to take place					
In 1986	58	2,196,100			711,000
In 1987	59	2,507,200			894,000
In 1988	60	3,291,000			1,145,000
In 1989	61	3,760,350			1,564,000
In 1990	62	2,400,500			383,000
Total	63	14,155,350			4,719,000

		balance in fund	loans outstanding
		1 $	2 $
6. Ontario Home Renewal Plus trust fund at year end	82		

7. Analysis of direct water and sewer billings as at December 31

water

		number of residential units	1985 billings: residential units	1985 billings: all other properties	for computer use only
		1	2 $	3 $	4
In this municipality	39	8,857	909,016	1,024,645	
In other municipalities (specify municipality)					
.	40				
.	41				
.	42				
.	43				
.	64				

sewer

		number of residential units	1985 billings: residential units	1985 billings: all other properties
		1	2 $	3 $
In this municipality	44			
In other municipalities (specify municipality)				
.	45			
.	46			
.	47			
.	48			
.	65			

		water	sewer
		1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66		

8. Selected investments of own sinking funds as at December 31

		own municipality	other municipalities, school boards	Province	Federal
		1 $	2 $	3 $	4 $
Own sinking funds	83				

9. Borrowing from own reserve funds

		1 $
Loans or advances due to reserve funds as at December 31	84	

10. Joint boards consolidated by this municipality

		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1 $	2 $	3 %	4
name of joint boards					
.	53				
.	54				
.	55				
.	56				
.	57				

11. Applications to the Ontario Municipal Board

		tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
		1 $	2 $	3 $
Approved but not financed as at Dec. 31, 1984	67		237,700	237,700
Approved in 1985	68		687,000	687,000
Financed in 1985	69		687,000	687,000
No long term financing necessary	70		37,700	37,700
Balance approved but not financed as at Dec. 31, 1985	71			
Applications submitted but not approved as at December 31, 1985	72		NIL	NIL

12. Forecast of total revenue fund expenditure

	1986	1987	1988	1989	1990
	1 $	2 $	3 $	4 $	5 $
73	20,169,862	21,077,306	21,188,913	23,284,974	24,351,055

GRANT INFORMATION

for the year ended December 31, 1985

Municipality: CITY OF BROCKVILLE

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ANALYSIS OF REVENUE FUND REVENUES

1

Note: Upper tiers use column 4 only.

		upper tier purposes 2 $	own purposes 4 $
Taxation			
Direct water billings on ratepayers - own municipality	2		1,933,670
Sewer surcharge on direct water billings - own municipality	4		
Payments in lieu of taxes			342,236
Subtotal	18		

ANALYSIS OF TAXATION

2LT

LOCAL TAXABLE ASSESSMENT

I. Own purposes (a) Levied by mill rate		residential and farm 1 $	commercial and industrial 2 $	business 3 $
General	30	20,983,920	14,121,700	6,807,360
police villages at reduced rates	31			
farms at reduced rates	32			

TAXES LEVIED

		commercial and industrial 7 $	business 8 $	total 12 $
Subtotal levied by mill rate	1	3,567,563	1,719,739	
Share of telephone and telegraph taxation	2			211,224
Total own purposes taxation	4			10,261,521
II. Upper tier purposes				
Subtotal levied by mill rate	5			
share of telephone and telegraph taxation	6			
Total upper tier taxation	8			

ANALYSIS OF CAPITAL OPERATIONS

5

		1 $
Other financing		
Prepaid special charges	24	